



MEETS & BOUNDS

Winter 2025

Maine Association of Assessing Officers

www.maineassessors.org

Hello Assessing Community,

Happy New Year! Looking forward to a fantastic 2025 for all of us.

Year two and it is still an honor to be the President of MAAO. It is my belief that 2024 was filled with all things good when it comes to our profession. We had great turnouts at all the educational offerings held by the various groups with excellent networking opportunities available to those in attendance.

The MAAO Board of Directors has been collaborating with Me Revenue, the Me Chapter of IAAO, and the Central Me Chapter who are all busy planning for our educational and networking contributions for 2025. The groups are making efforts for scheduling and timing to ensure there are no conflicting dates and there is a good variety of options to match the diverse needs of all participants. As always, we continue to work toward the common goals of promoting and facilitating professionalism, uniform administration of tax laws, ethical standards, and networking opportunities for the assessing community statewide.

We have three new CMA's from the November 12th exam:

Anthony Bennett

Richard Giffin III

Azadeh Mashhadi

The new venue for the 2024 Fall Conference worked out very well, the attendees gave excellent reviews regarding the educational offerings, facility, food, and networking opportunities. The 2025 version will be September 17 – 19 at the same location. We all can rest assured Bill Healey will have an impressive line-up of presentations in place and we look forward to another great turnout. There will also be a variety of items in the annual auction for all to bid on, including a very slightly used yellow toolbox, the last winner has it stored and ready for display, again.

Plans are also underway for the spring workshop scheduled for April 18, the BAR workshop, and a fall excel offering. Be sure to visit the MAAO website to see all the details.

<https://www.maineassessors.org/>

MAAO is also following the legislature and will be reporting articles of interest as the session progresses. We continually hear that our delegates in Augusta do appreciate input from assessors as they work through sorting all the ideas presented as bills to produce good solutions to put forward as law.

MAAO Board Members are pleased every time we see information exchanges on the list-serve. We invite all members to share their thoughts, issues, debates, and knowledge on this forum. MAAO@LIST.MAINEASSESSORS.ORG

Looking forward to our next chance to enjoy each other's company!

Best Regards,
Lewis Cousins, MAAO President

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MAAO Secretary's Report

MAAO Board met on December 13, 2024.

Committee chairs reported on the progress of their committees and the goals they have for 2025.

We hope you were able to take advantage of the educational offerings that our Education Committee put together in 2024. Our goals for 2025 continue to be how we can best assist you with your assessing & educational needs. Bill Healey, Jr, Lewis Cousins and the educational committee have been working hard on behalf of us all on the educational offerings for 2025.

Our Annual Northern Maine Spring Workshop is set for Friday, April 18th. This will be an in person/zoom hybrid workshop. Lewis Cousins has done a fantastic job with this year's educational offerings. Be on the lookout for the information for this workshop, it will be coming your way soon.

We are putting the finishing touches on the Board of Assessment Review workshop, currently tentatively set for some time in May at MMA in Augusta.

Bill Healey, Jr. and the Conference Committee are working on the agenda and speakers for this years

MAAO Fall Conference. Once that agenda has been finalized, we will include it in our next publication of Meets & Bounds.

Once again this year we are pleased to be able to offer the Advanced Excel Workshop. This workshop will be scheduled to be held in the month of November at MMA in Augusta. A notice will be sent via our Listserv when registration is open for this workshop. There will be limited seating available.

The start of another new year also brings us to collecting nominations for this years Assessor of the Year Award and Legacy Award. If you know someone who goes above and beyond in his or her community in the Assessing field, please take the time to recognize their contributions by nominating them for Assessor of the Year or the Legacy Award. The Assessor of the Year and Legacy Award criteria and application can be found within this issue of our newsletter.

The board would like to remind our membership that MAAO has scholarships available for upcoming educational offerings. It is a simple application that must be filed 60 days before the educational offering you would like to attend. The application can also be found within this edition of our newsletter.

The next scheduled board meeting is January 10, 2025, at 11:00 a.m. at MMA in Augusta. If you have anything you would like to share or have the board take up, please contact any board member and they will be happy to assist you.

Respectfully submitted,
Tammy L. Brown

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Excel-lent Education

A spreadsheet walks into a bar. The bartender asks, “Shall I start a new tab?” That’s the kind of *can-do* energy municipal assessors brought to the recent one-day advanced Excel workshop, “Excel... Taking It to the Next Level!” Held in person on November 8th at the MMA’s Augusta headquarters, this highly engaging session was led by the incomparable David Cornell, whose teaching skills and friendly nature transformed what might sound like a dry technical deep dive into a thoroughly enjoyable and incredibly useful professional development event. For those wondering, what do you call it when you give up spreadsheets for 40 days? Excel-Lent! (Though after this workshop, no one is giving up Excel anytime soon.)

David Cornell’s expertise in Microsoft Excel and his gift for making advanced concepts approachable were on full display. From complex formulas to pivot tables to streamlined data visualization techniques, David equipped attendees with tools that are sure to save time and improve accuracy in their work. His ability to weave practical, real-world examples into his lessons ensured everyone could see the immediate relevance to their day-to-day responsibilities. Even more impressive was David’s personable demeanor—he patiently answered every question, often with a bit of humor, which kept the class both lively and engaging.

Participants left the class not only with improved skills but also with a renewed sense of confidence in tackling data challenges. David made Excel feel less like a chore and more like a superpower. The interactive portions of the class fostered camaraderie among attendees, who were just as excited to share tips and tricks as they were to learn them. By the end of the day, the buzz in the room wasn’t just about formulas and functions—it was about newfound possibilities.

We owe a huge thanks to David Cornell for delivering an exceptional class with humor, clarity, and boundless patience. His passion for teaching and his ability to make Excel fun left a lasting impression on everyone in the room. In addition to bolstering valuable data analysis skills, attendees are now equipped to truly excel at Microsoft puns. If you weren’t there, you’ll have to take my word for it. Upon completion of the recent workshop, the local news even reached out to me and offered to document my experience in Microsoft Excel, but I said no. I don’t want them to spreadsheet about me.

Kidding aside, we eagerly look forward to future workshops with David!

~Nick Cloutier, Scarborough Assessor



An Argument for Leaving the Past Behind

I recently inspected a small family camp on Watchic Lake (Standish) to determine whether adjustments were needed to the assessment of the dwelling, which had not been visited by an assessor in many years. The owner's lament was familiar. The outdated camp was purchased by her father in 1940 and was a legacy property that she hoped to pass on to her own children, provided, of course, that the increasing taxes didn't make that impossible. I explained that lakefront homes in Standish had seen the largest increase in sales prices in recent years and that there was nothing I could do; the property was accurately assessed based on my inspection and our analysis of market sales in the neighborhood. As we talked, we both expressed that we've seen too many family camps sell for thousands above asking. Buyers (typically from out of state) often demolish that vintage rustic cabin and build a new seasonal home with all the modern conveniences and amenities, which seems to me the antithesis of what a Maine family camp should be. As I was leaving the property, the owner said something to me that I've never heard before from a taxpayer.

She asked if she could give me a hug.

The disappearance of the modest family camp makes me nostalgic and a little sad for those older families who grew up spending long summer days catching fireflies and blowing on faded dandelions while making wishes. Truth is, the older we get the fonder those memories become and though we may try to recreate the experience for our own children and grandchildren, sometimes it's better to simply let go.



This a photo from around the time my grandparents acquired the camp at Lookout Point.

Before you accuse me of being compassionless, quite the opposite is true. My grandparents owned a camp not unlike many families during the midcentury. My grandfather was a plumber (an ironic turn as my mother would tell it - the house she grew up in was the last in town to have an indoor bathroom) and in 1946 did a job for a man, who, in lieu of payment, offered the deed to a rundown shack at Lookout Point in Harpswell. The cottage was originally a boarding house, built around 1850. My grandfather, Topsham born and raised, asked that the cottage be deeded to my grandmother. My grandmother was raised in Harpswell, her family had lived there for generations. Her ancestors' remains litter the Harpswell churchyards and cemeteries from the Neck to Cundy's Harbor.

My grandfather did his best to upgrade the cottage, which was just "camp" to my family. When he passed in 1976, my father kept up the repairs. He built a shed in the back, painted the exterior, kept the grass mowed and yard neat, while my mother took care of the inside. There were many extended family reunions held in the backyard. The tidal cove in the back provided decent swimming (if you could get past the eel grass and its sharp blades) but only during high tide. We dug for clams, fished for mackerel, picked berries by the side of road near the town landing, and watched the sunsets over the islands and commercial dock across the street (owned by my grandmother's first cousin). The interior doors of the camp were covered with little sayings and doodles from guests long past. There was a hand painted sign fastened to an exposed beam that read, "Our captain has brought us to a safe haven".

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Sound idyllic? Maybe for an older generation. As a child, I remember lying awake in an upstairs bedroom staring at a ceiling that was covered in roofing nails with the sharp ends sticking out and listening to angry wasps buzzing against the window trying to escape. I would pull the blankets over my head to protect myself against possible impalement or the sting of a frustrated bug and pray I didn't have to get up to use the bathroom, which was at the end of a long, dark path down a narrow staircase. I imagined that I saw shadows of visitors long gone still looking for a room to rent. The pull chain toilet, when flushed, made a sound loud enough to wake the dead.

My parents, who struggled under the financial weight of raising four children, finally purchased a boat, but it was a 12-foot fiberglass rowboat with no motor. Every time we used it, we had to carry it from the yard to the water. As we got older, we were allowed to take the boat out unsupervised, but my mom would use a bike horn to call us in if we got "too far" from shore, which, bless my mom's heart, was usually not "far" at all.



This is a photo of my brother waiting for the tide to come in so we could take the boat out.

On lazy days, we would sit in porch rockers and watch both tourists and locals drop by the commercial dock to purchase fresh seafood of the boats (many lobstermen who worked from the dock were second and third cous-



This is a photo of the camp just before it sold in 1984.

ins). On occasion, the diesel fuel and road dust in the air would drive us inside. On days when the bait truck made a delivery, the acrid smell of dead fish would linger in the air. There was no TV, no internet, no entertainment unless you liked petting the fishermen's dogs down at the dock (which I did) and no school friends to spend time with. School friends were at home, playing sports, swimming at the local pool, going to the movies on rainy days, and forming connections that those of us who were only with family did not share.

My grandmother sold the camp in 1984. She had a real estate agent contact my parents to offer them 'first refusal', knowing full well that they couldn't afford the asking price. It was the final blow in the already fragile relationship between my mother and grandmother. My grandmother took her sensible shoes, rain bonnet, and collection of "housecoats" (including the pretty blue one with the butterfly on the pocket that I loved to borrow) and moved to Florida. We neither saw nor heard from her again. She now rests beside my grandfather in the cemetery behind Kellogg Church in Harpswell center.

Sometimes my siblings and I get wistful, and we talk about how great it would have been to gather at the

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“camp” with our own families. However, upon genuine reflection, it wouldn’t have been the same youthful experience. The maintenance, cost, and work involved in maintaining a summer camp would never have been divided equally, and we would have risked a falling out of our own. Plus, my kids have great summer memories, playing sports, hanging out with friends, and going to various summer camps that kept them engaged, active, and involved. Since my husband and I didn’t have the burden of maintaining a second home, we also had more time for coaching, traveling, and enjoying the company of our children.

While I agree that it’s a shame that some families struggle to retain their families’ seasonal waterfront properties due to increasing property taxes, it’s not a shame that these properties have jaw dropping market values that enable owners to cash out in a big way if they choose. Nostalgia is like a boat’s anchor, it can keep you grounded or weigh you down. If the cost of hanging on becomes a burden, financially or emotionally, it may simply be time to let go.

~ Barbara Brewer, Standish

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MAAO Meeting/Training Calendar 2025



Date	Day	Time	Event	Location
January 10	Friday	11 a.m.	Board Meeting	MMA Augusta
March 7	Friday	11 a.m.	Board Meeting	MMA Augusta
April 18	Friday	See Brochure	Northern Maine Spring Workshop	Northern Maine Development Commission, Caribou & Zoom webinar
May 7	Wednesday	4:30 p.m.	Board of Assessment Review	Zoom webinar
May 9	Friday	11 a.m.	Board Meeting	MMA Augusta
August 1	Friday	11 a.m.	Board Meeting	MMA Augusta
September 17-19	Wednesday, Thursday, Friday	See Brochure	Fall Conference & Annual Meeting	Sunday River
October 8 & 9	Wednesday & Thursday	See Brochure	MMA Annual Convention	Bangor Cross Insurance Arena
November 7	Friday	See Brochure	Advanced Excel Training	MMA Augusta
December 12	Friday	11 a.m.	Board Meeting	MMA Augusta

All dates and locations are subject to change.

Maine Assessor Trainings 2025

2025	EVENT / MEETING	DATES(S)	SPONSOR
Jan	MidCoast Meeting	Jan 9	MidCoast
Feb	Annual Meeting (2024)	Feb 6	ME Chapter IAAO
	MidCoast Meeting	Feb 13	MidCoast
	CMAAO Zoom Training	Feb 13	CMAAO
Mar	MidCoast Meeting	Mar 13	MidCoast
	CMAAO Zoom Training	Mar 13	CMAAO
	IAAO 102	Mar 24-28	MRS
Apr	MidCoast Meeting	Apr 10	MidCoast
	Spring Seminar	Apr 10	CMAAO
	Northern ME Spring Workshop	Apr 18	MAAO
May	Northeast Regional Conference	May 3-8	NRAAO
	BAR Training	May 7	MAAO
	MidCoast Meeting	May 8	MidCoast
	CMAAO Zoom Training	May 8	CMAAO
June	Property Tax School	June 2-6	MRS
	CMAAO Zoom Training	June 12	CMAAO
July	<i>n/a</i>		
Aug	Property Tax Institute	Aug 5-6	MRS
Sept	CMAAO Zoom Training	Sept 11	CMAAO
	Fall Conference	Sept 17-19	MAAO
	IAAO Annual Conference	Sept 21-24	IAAO
Oct	MMA Convention	Oct 8-9	MAAO
	MidCoast Meeting	Oct 9	MidCoast
	IAAO Course: #TBD	Oct 20-24	MRS
Nov	Advanced Excel Training	Nov 7	MAAO
	MidCoast Meeting	Nov 13	MidCoast
Dec	Property Tax Academy	Dec 10	MRS
	MidCoast Meeting	Dec 11	MidCoast

* **Pending TBD Training Events Include:**

- ~ CMAAO: Dates/topics pending scheduling confirmations
- ~ ME Chapter IAAO: 1 or 2 more events, beyond Feb 6th meeting

Last Updated: 1/14/2025



MAINE ASSOCIATION OF ASSESSING OFFICERS

2025 ASSESSOR OF THE YEAR AWARD

The Award

The Assessor of the Year Award is sponsored annually by the Maine Association of Assessing Officers Association (MAAO) to recognize professional and dedicated service by an Assessor to his/her profession and community.

Nominating Process/Presentation of Award:

- 1) The selection committee shall be appointed by the MAAO Board of Directors. It may consist of the following:
 - The Chair of the Awards and Scholarship Committee, the Awards and Scholarship Committee members and the MAAO Executive Board members.
 - Immediate past recipient of the Assessor of the Year award.
- 2) The Committee shall solicit nominations from MAAO members and affiliates. **Deadline for nominations to be submitted will be August 8, 2025.** Nominations will be submitted on the official MAAO Assessor of the Year Nomination Form.
- 3) The Committee shall not disclose the name of the recipient before the Awards Ceremony.
- 4) The Award will be given during the MAAO Fall Conference Annual meeting in September.

Criteria:

Nominees for this award shall meet the following criteria:

- 1) Nominee must hold the title of Assessor for his/her municipality and be a current CMA.
- 2) Nominee provides service and contribution beyond just that of the municipality in which he/she serves by active participation in various Assessing organizations.
- 3) Quality and consistency of work product
- 4) Nominee is recognized as an Assessor who displays characteristics of integrity and leadership.
- 5) Nominee shall have at least three years experience as an Assessor.
- 6) Nominee is not eligible if they have been a previous recipient of the Assessor of the Year Award.

Additional Information

For additional information, please contact training@memun.org or call MMA at 1-800-452-8786 or 623-8428.



**MAINE ASSOCIATION OF ASSESSING OFFICERS
2025 ASSESSOR OF THE YEAR AWARD NOMINATION**

Nominee's Name: _____

Municipality: _____

Mailing Address: _____ Telephone: _____

Nominee's Position: _____

Date of Original Certification as an Assessor: _____

Date or Year Nominee began work as an Assessor _____ (Must have served as an Assessor for at least 3 years)

Please answer questions below and attach additional sheets if necessary.

1. Please provide examples of the Nominee's leadership, service, and contribution to the Assessor's profession. List any participation in or awards given that were associated with any State, New England, or International organizations.
2. Please provide examples of the Nominee's dedication toward the community they serve and describe their efforts to promote the cause of good local government.
3. Please give a brief synopsis on the quality and consistency of work product.

Please attach all supporting documentation (newspaper articles, letters, letters of recommendation, resume, etc.) with this nomination form and submit to:

MAAO - Assessor of the Year Award
C/O MMA, 60 Community Drive
Augusta, ME 04330.
Deadline is August 8, 2025

Nomination submitted by: _____

Title: _____

Mailing Address: _____



Maine Association of Assessing Officers Application for Scholarship

The decision of awarding the amount and the number of scholarships is made by the MAAO Board of Directors.

Please print clearly. Application must be submitted 60 days prior to the event you plan on attending.

Name: _____

Municipality: _____ **Title:** _____

Address: _____

City, State and Zip Code: _____

E-Mail: _____

Telephone Number: _____

Location & Course Date: _____

I certify that the information furnished by me in this application is complete and accurate.

Signed: _____ **Date:** _____

On a separate sheet of paper, please state in your own words the reasons you believe you qualify to receive a scholarship:

Please return completed application to:

Maine Association of Assessing Officers
C/O Maine Municipal Association
60 Community Drive
Augusta, ME 04330

If you have any questions regarding the application process, contact MMA at 1-800-452-8786.

Note: Selections will be made based on the application information received, funds available and eligibility. The Chair of the Scholarship Committee will notify all recipients and announce their names in the MAAO newsletter.



MAINE ASSOCIATION OF ASSESSING OFFICERS

2025 LEGACY AWARD

The Award

The Legacy award is sponsored annually by the Maine Association of Assessing Officers Association (MAAO) to recognize years of dedicated service and excellence as a Maine assessor. The recipient of the Legacy award has left a footprint in the Maine assessing community through education, leadership, service, and a track record of high ethical standards.

Selection Process/Presentation of Award:

- 1) The selection committee shall be appointed by the MAAO Board of Directors. It may consist of the following:
 - The Chair of the Awards and Scholarship Committee, the Awards and Scholarship Committee members and the MAAO Executive Board members.
 - Immediate past recipient of the Legacy award.
- 2) The Committee shall solicit nominations from MAAO members and affiliates. **Deadline for nominations to be submitted is August 8, 2025.** Nominations will be submitted on the official MAAO Legacy Award Form.
- 3) The Committee shall not disclose the name of the recipient before the Awards Ceremony.
- 4) The Award will be given during the MAAO Fall Conference Annual meeting in September.

Criteria:

Nominees for this award shall meet the following criteria:

- 1) Have held the title of Assessor and be a current or former CMA.
- 2) Is recognized as an Assessor who displays characteristics of integrity and leadership.
- 3) Shall have at least twenty years of experience as an Assessor.
- 4) Have a record of ongoing professional development and educational improvement.
- 5) Is or was once active in a professional association for assessing with a published code of ethics.
- 6) Have authored articles or other forms of organized, disseminated information related to assessing.

Additional Information

For additional information, please email training@memun.org or call MMA at 1-800-452-8786 or 623-8428.



MAINE ASSOCIATION OF ASSESSING OFFICERS 2025 LEGACY AWARD NOMINATION FORM

Nominee's Name: _____

Current or Former Municipality: _____

Mailing Address: _____ Telephone: _____

Nominee's Current or Former Position: _____

Date of Original Certification as an Assessor: _____

Date or Year Nominee began work as an Assessor _____ (Must have served as an Assessor for at least 20 years)

Please answer the following questions.

1. Why do you feel this Nominee should be this year's recipient of the Legacy Award?
Please see the Legacy Award Criteria for reference.
2. Please share a specific example of how this Nominee has impacted the Maine assessing community.
3. What articles or other forms of organized, disseminated information has this nominee authored? If available, please include with your submission.

Please attach any supporting documentation you feel necessary to support your nominee. Once completed, please submit to:

MAAO - Legacy Award
C/O MMA, 60 Community Drive
Augusta, ME 04330.
Deadline is August 8, 2025

Nomination submitted by: _____

Title: _____

Mailing Address: _____